

## ABSTRACT

A manufacturing method and a manufacturing apparatus of a magnetic recording medium are provided, which can efficiently manufacture a magnetic recording medium having good magnetic characteristics while suppressing warpage of the medium, magnetic degradation of divided recording elements, and misalignment of the processed shape of the divided recording elements. In the manufacturing method and the manufacturing apparatus, both surfaces of an object to be processed 10 are simultaneously processed. As a dry etching technique for a continuous recording layer 20, ion beam etching is employed. A resist layer 26 is removed before dry etching of the continuous recording layer 20.

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